

Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

Ph. (907) 247-2109 Fax: (907) 247-3820

Michael Robbins, Superintendent • Melissa Johnson, Director of Support Services

Daniel Schuler, Business and Operations Manager • Sally Stockhausen, Special Services

Alonso Escalante, Human Resources Director



October 11, 2024

To: Michael Robbins, Superintendent of Schools and the KGBSD Board of Education

From: Daniel B. Schuler, Business & Operations Manager

RE: Board Financial Report Format for FY2024-2025

Superintendent Robbins and the Board of Education,

I wanted to share with you that I have made a change in the reporting process to the Board of Education with respect to the monthly financial operations results.

I did some peeking at other Alaska districts and how and in what format that they shared monthly information with their Boards. The reason I felt the need to do that was because the reporting that we were doing toward the end of the FY2023-2024 was not only very lengthy at fifty (50) plus pages, but also only presented the information in one way. In addition, while it was easier to make the document more appealing to the eye because it was created in Microsoft Excel via an extraction of data from our current financial management system, it was cumbersome to say the least.

So, after my reconnaissance of other Alaska districts, I reached out to my counterpart at Kodiak Island to discuss how they created their monthly reports to the Board. The reason being is I thought the way that the information was presented was more useful to the end user of the document.

With that said, please find the Monthly Financial Reports for July, August and September 2024. Moving forward, since the templates for these reports are set up and ready to be used at the drop of a hat, monthly reports will now be given, monthly.

Thank you for your patience and understanding as I worked through a personal issue this summer and the research done on the creation of these reports. Please also feel free to share with me any thoughts or questions you may have regarding this information.



Ketchikan Gateway Borough School District

July 2024 Board Financial Report

Relationships – Engagement – Student Centered

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Revenue Report

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.000.011.000	City/Borough Direct Appropriat	(\$11,264,314.00)	\$0.00	\$0.00	(\$11,264,314.00)	\$0.00	(\$11,264,314.00)	100.00%
100.000.000.012.000	City/Borough In-kind Services	(\$355,000.00)	\$0.00	\$0.00	(\$355,000.00)	\$0.00	(\$355,000.00)	100.00%
100.000.000.031.000	Interest	(\$185,000.00)	(\$1,563.25)	(\$1,563.25)	(\$183,436.75)	\$0.00	(\$183,436.75)	99.16%
100.000.000.040.000	Other Local Revenues	(\$75,000.00)	(\$36,165.32)	(\$36,165.32)	(\$38,834.68)	\$0.00	(\$38,834.68)	51.78%
100.000.000.047.000	E-rate Revenue	(\$214,000.00)	\$0.00	\$0.00	(\$214,000.00)	(\$45,996.53)	(\$168,003.47)	78.51%
100.000.000.051.000	Foundation Program	(\$24,329,736.00)	(\$2,068,087.00)	(\$2,068,087.00)	(\$22,261,649.00)	\$0.00	(\$22,261,649.00)	91.50%
100.000.000.055.000	Supplemental Aid	(\$3,511,675.00)	\$0.00	\$0.00	(\$3,511,675.00)	\$0.00	(\$3,511,675.00)	100.00%
100.000.000.056.000	TRS Revenue On-Behalf	(\$2,181,300.00)	\$0.00	\$0.00	(\$2,181,300.00)	\$0.00	(\$2,181,300.00)	100.00%
100.000.000.057.000	PERS Revenue On-Behalf	(\$214,700.00)	\$0.00	\$0.00	(\$214,700.00)	\$0.00	(\$214,700.00)	100.00%
100.000.000.090.000	Other State Revenues	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.000.000.140.000	Other Direct Federal Revenue	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
100.000.000.181.000	SOA Medicaid Reimbursement	(\$150,000.00)	\$0.00	\$0.00	(\$150,000.00)	\$0.00	(\$150,000.00)	100.00%
	Function: Undesignated - 000	(\$42,510,725.00)	(\$2,105,815.57)	(\$2,105,815.57)	(\$40,404,909.43)	(\$45,996.53)	(\$40,358,912.90)	94.94%
	Fund: Operating Fund - 100	(\$42,510,725.00)	(\$2,105,815.57)	(\$2,105,815.57)	(\$40,404,909.43)	(\$45,996.53)	(\$40,358,912.90)	94.94%
	Grand Total:	(\$42,510,725.00)	(\$2,105,815.57)	(\$2,105,815.57)	(\$40,404,909.43)	(\$45,996.53)	(\$40,358,912.90)	94.94%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.100.310.000	Certified Salaries - 12 Month	\$10,926,892.22	\$0.00	\$0.00	\$10,926,892.22	\$10,439,138.91	\$487,753.31	4.46%
100.000.100.320.000	Classified Salaries	\$336,077.12	\$0.00	\$0.00	\$336,077.12	\$277,751.00	\$58,326.12	17.35%
100.000.100.330.000	Classified Extra Duty	\$31,650.00	\$0.00	\$0.00	\$31,650.00	\$12,268.78	\$19,381.22	61.24%
100.000.100.360.000	Employee Benefits	\$6,622,977.63	\$2,175.88	\$2,175.88	\$6,620,801.75	\$4,763,758.85	\$1,857,042.90	28.04%
100.000.100.410.000	Professional & Technical Servi	\$6,500.00	\$0.00	\$0.00	\$6,500.00	\$8,440.00	(\$1,940.00)	-29.85%
100.000.100.420.000	Staff Travel	\$23,000.00	\$0.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	100.00%
100.000.100.430.000	Utility Services (Utilities &	\$15,500.00	\$0.00	\$0.00	\$15,500.00	\$0.00	\$15,500.00	100.00%
100.000.100.440.000	Other Purchased Services	\$89,000.00	\$400.00	\$400.00	\$88,600.00	\$2,115.00	\$86,485.00	97.17%
100.000.100.450.000	Supplies, Materials, & Media	\$373,000.00	\$47,972.50	\$47,972.50	\$325,027.50	\$35,006.46	\$290,021.04	77.75%
100.000.100.490.000	Other Expenses	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
100.000.100.590.000	Unallocated Budget	\$416,653.89	\$0.00	\$0.00	\$416,653.89	\$0.00	\$416,653.89	100.00%
	Function: Regular Instruction - 100	\$18,844,750.86	\$50,548.38	\$50,548.38	\$18,794,202.48	\$15,538,479.00	\$3,255,723.48	17.28%
100.000.200.310.000	Certified Salaries - 12 Month	\$2,102,350.30	\$22,014.69	\$22,014.69	\$2,080,335.61	\$2,327,893.32	(\$247,557.71)	-11.78%
100.000.200.320.000	Classified Salaries	\$2,820,533.23	\$925.00	\$925.00	\$2,819,608.23	\$2,670,902.24	\$148,705.99	5.27%
100.000.200.330.000	Classified Extra Duty	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
100.000.200.360.000	Employee Benefits	\$3,719,419.58	\$2,451.79	\$2,451.79	\$3,716,967.79	\$3,269,275.96	\$447,691.83	12.04%
100.000.200.370.000	Educational Assistance	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
100.000.200.410.000	Professional & Technical Servi	\$450,000.00	\$0.00	\$0.00	\$450,000.00	\$0.00	\$450,000.00	100.00%
100.000.200.430.000	Utility Services (Utilities &	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$173.46	\$1,826.54	91.33%
100.000.200.450.000	Supplies, Materials, & Media	\$8,800.00	\$3,360.00	\$3,360.00	\$5,440.00	\$0.00	\$5,440.00	61.82%
100.000.200.490.000	Other Expenses	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
	Function: Special Education - 200	\$9,140,103.11	\$28,751.48	\$28,751.48	\$9,111,351.63	\$8,268,244.98	\$843,106.65	9.22%
100.000.300.310.000	Certified Salaries - 12 Month	\$787,308.66	\$0.00	\$0.00	\$787,308.66	\$793,476.56	(\$6,167.90)	-0.78%
100.000.300.320.000	Classified Salaries	\$918,542.86	\$53,417.92	\$53,417.92	\$865,124.94	\$1,009,891.01	(\$144,766.07)	-15.76%
100.000.300.330.000	Classified Extra Duty	\$1,000.00	\$140.39	\$140.39	\$859.61	\$911.90	(\$52.29)	-5.23%
100.000.300.360.000	Employee Benefits	\$1,156,171.17	\$34,025.56	\$34,025.56	\$1,122,145.61	\$997,823.48	\$124,322.13	10.75%
100.000.300.410.000	Professional & Technical Servi	\$15,000.00	\$430.00	\$430.00	\$14,570.00	\$0.00	\$14,570.00	97.13%
100.000.300.430.000	Utility Services (Utilities &	\$177,000.00	\$53.36	\$53.36	\$176,946.64	\$21,741.09	\$155,205.55	87.69%
100.000.300.440.000	Other Purchased Services	\$67,500.00	\$8,813.31	\$8,813.31	\$58,686.69	\$32,656.50	\$26,030.19	38.56%
100.000.300.450.000	Supplies, Materials, & Media	\$357,550.00	\$0.00	\$0.00	\$357,550.00	\$101,201.07	\$256,348.93	71.70%
100.000.300.480.000	Tuition - Students & Stipends	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
100.000.300.510.000	Equipment	\$50,150.00	\$0.00	\$0.00	\$50,150.00	\$0.00	\$50,150.00	100.00%
	Function: Support Services - Students - 300	\$3,545,222.69	\$96,880.54	\$96,880.54	\$3,448,342.15	\$2,957,701.61	\$490,640.54	13.84%
100.000.400.310.000	Certified Salaries - 12 Month	\$1,478,782.00	\$132,666.00	\$132,666.00	\$1,346,116.00	\$1,459,326.00	(\$113,210.00)	-7.66%
100.000.400.320.000	Classified Salaries	\$550,474.10	\$0.00	\$0.00	\$550,474.10	\$617,447.90	(\$66,973.80)	-12.17%
100.000.400.330.000	Classified Extra Duty	\$0.00	\$0.00	\$0.00	\$0.00	\$3,015.91	(\$3,015.91)	0.00%
100.000.400.360.000	Employee Benefits	\$1,174,742.97	\$51,816.90	\$51,816.90	\$1,122,926.07	\$981,892.25	\$141,033.82	12.01%
100.000.400.410.000	Professional & Technical Servi	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
100.000.400.430.000	Utility Services (Utilities &	\$83,600.00	\$0.00	\$0.00	\$83,600.00	\$7,335.59	\$76,264.41	91.23%
100.000.400.440.000	Other Purchased Services	\$45,375.00	\$1,986.60	\$1,986.60	\$43,388.40	\$645.00	\$42,743.40	94.20%
100.000.400.450.000	Supplies, Materials, & Media	\$38,500.00	\$0.00	\$0.00	\$38,500.00	\$2,629.16	\$35,870.84	93.17%
100.000.400.490.000	Other Expenses	\$3,500.00	\$1,200.00	\$1,200.00	\$2,300.00	\$0.00	\$2,300.00	65.71%
	Function: School Administration - 400	\$3,375,274.07	\$187,669.50	\$187,669.50	\$3,187,604.57	\$3,072,291.81	\$115,312.76	3.42%
100.000.500.310.000	Certified Salaries - 12 Month	\$287,125.00	\$24,361.66	\$24,361.66	\$262,763.34	\$267,978.34	(\$5,215.00)	-1.82%
100.000.500.320.000	Classified Salaries	\$556,921.38	\$45,770.88	\$45,770.88	\$511,150.50	\$503,549.67	\$7,600.83	1.36%
100.000.500.330.000	Classified Extra Duty	\$20,000.00	\$2,491.24	\$2,491.24	\$17,508.76	\$15,963.64	\$1,545.12	7.73%
100.000.500.360.000	Employee Benefits	\$566,540.40	\$40,421.63	\$40,421.63	\$526,118.77	\$441,327.08	\$84,791.69	14.97%

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditure by Function

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.000.500.410.000	Professional & Technical Servi	\$126,075.00	\$70.00	\$70.00	\$126,005.00	\$5,032.50	\$120,972.50	95.95%
100.000.500.420.000	Staff Travel	\$0.00	\$460.20	\$460.20	(\$460.20)	\$2,592.50	(\$3,052.70)	0.00%
100.000.500.430.000	Utility Services (Utilities &	\$8,000.00	\$8.94	\$8.94	\$7,991.06	\$354.89	\$7,636.17	95.45%
100.000.500.440.000	Other Purchased Services	\$180,750.00	\$19,001.62	\$19,001.62	\$161,748.38	\$51,901.85	\$109,846.53	60.77%
100.000.500.450.000	Supplies, Materials, & Media	\$50,850.00	(\$63.86)	(\$63.86)	\$50,913.86	\$4,966.51	\$45,947.35	90.36%
100.000.500.490.000	Other Expenses	(\$55,150.10)	\$500.00	\$500.00	(\$55,650.10)	\$0.00	(\$55,650.10)	100.91%
	Function: Undesignated - 500	\$1,741,111.68	\$133,022.31	\$133,022.31	\$1,608,089.37	\$1,293,666.98	\$314,422.39	18.06%
100.000.600.320.000	Classified Salaries	\$1,352,538.22	\$78,972.97	\$78,972.97	\$1,273,565.25	\$1,441,122.16	(\$167,556.91)	-12.39%
100.000.600.330.000	Classified Extra Duty	\$10,000.00	\$26,578.67	\$26,578.67	(\$16,578.67)	\$18,161.49	(\$34,740.16)	-347.40%
100.000.600.360.000	Employee Benefits	\$1,009,263.71	\$58,676.87	\$58,676.87	\$950,586.84	\$1,066,774.37	(\$116,187.53)	-11.51%
100.000.600.410.000	Professional & Technical Servi	\$159,000.00	\$181,237.74	\$181,237.74	(\$22,237.74)	\$37,529.61	(\$59,767.35)	-37.59%
100.000.600.430.000	Utility Services (Utilities &	\$1,489,650.00	\$0.00	\$0.00	\$1,489,650.00	\$80,715.94	\$1,408,934.06	94.58%
100.000.600.440.000	Other Purchased Services	\$857,250.00	\$20,748.00	\$20,748.00	\$836,502.00	\$151,131.29	\$685,370.71	79.95%
100.000.600.450.000	Supplies, Materials, & Media	\$273,250.00	\$93.67	\$93.67	\$273,156.33	\$155,746.01	\$117,410.32	42.97%
100.000.600.490.000	Other Expenses	\$400.00	\$0.00	\$0.00	\$400.00	\$20.00	\$380.00	95.00%
	Function: Operations & Maintenance - 600	\$5,151,351.93	\$366,307.92	\$366,307.92	\$4,785,044.01	\$2,951,200.87	\$1,833,843.14	35.60%
100.000.700.310.000	Certified Salaries - 12 Month	\$76,950.00	\$0.00	\$0.00	\$76,950.00	\$160,140.00	(\$83,190.00)	-108.11%
100.000.700.320.000	Classified Salaries	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$40,128.00	(\$34,128.00)	-568.80%
100.000.700.330.000	Classified Extra Duty	\$70,600.00	\$0.00	\$0.00	\$70,600.00	\$2,284.00	\$68,316.00	96.76%
100.000.700.360.000	Employee Benefits	\$56,860.52	\$0.00	\$0.00	\$56,860.52	\$55,407.22	\$1,453.30	2.56%
100.000.700.410.000	Professional & Technical Servi	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
100.000.700.420.000	Staff Travel	\$335,000.00	\$0.00	\$0.00	\$335,000.00	\$6,000.00	\$329,000.00	98.21%
100.000.700.440.000	Other Purchased Services	\$30,000.00	\$1,490.00	\$1,490.00	\$28,510.00	\$6,000.00	\$22,510.00	75.03%
100.000.700.450.000	Supplies, Materials, & Media	\$25,500.00	\$0.00	\$0.00	\$25,500.00	\$0.00	\$25,500.00	100.00%
100.000.700.490.000	Other Expenses	\$15,000.00	\$263.79	\$263.79	\$14,736.21	\$0.00	\$14,736.21	98.24%
	Function: Student Activities - 700	\$617,910.52	\$1,753.79	\$1,753.79	\$616,156.73	\$269,959.22	\$346,197.51	56.03%
	Fund: Operating Fund - 100	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%
	Grand Total:	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by Object

From Date: 7/1/2024

To Date: 7/31/2024

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- Subtotal by Collapse Mask
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100.000.000.310.000	Certified Salaries - 12 Month Object: Certified Salaries - 12 Month - 310	\$15,659,408.18 \$15,659,408.18	\$179,042.35 \$179,042.35	\$179,042.35 \$179,042.35	\$15,480,365.83 \$15,480,365.83	\$15,447,953.13 \$15,447,953.13	\$32,412.70 \$32,412.70	0.21% 0.21%
100.000.000.320.000	Classified Salaries Object: Classified Salaries - 320	\$6,541,086.91 \$6,541,086.91	\$179,086.77 \$179,086.77	\$179,086.77 \$179,086.77	\$6,362,000.14 \$6,362,000.14	\$6,560,791.98 \$6,560,791.98	(\$198,791.84) (\$198,791.84)	-3.04% -3.04%
100.000.000.330.000	Classified Extra Duty Object: Classified Extra Duty - 330	\$145,250.00 \$145,250.00	\$29,210.30 \$29,210.30	\$29,210.30 \$29,210.30	\$116,039.70 \$116,039.70	\$52,605.72 \$52,605.72	\$63,433.98 \$63,433.98	43.67% 43.67%
100.000.000.360.000	Employee Benefits Object: Employee Benefits - 360	\$14,305,975.98 \$14,305,975.98	\$189,568.63 \$189,568.63	\$189,568.63 \$189,568.63	\$14,116,407.35 \$14,116,407.35	\$11,576,259.21 \$11,576,259.21	\$2,540,148.14 \$2,540,148.14	17.76% 17.76%
100.000.000.370.000	Educational Assistance Object: Educational Assistance - 370	\$10,000.00 \$10,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$10,000.00 \$10,000.00	\$0.00 \$0.00	\$10,000.00 \$10,000.00	100.00% 100.00%
100.000.000.410.000	Professional & Technical Servi Object: Professional & Technical Services - 410	\$758,875.00 \$758,875.00	\$181,737.74 \$181,737.74	\$181,737.74 \$181,737.74	\$577,137.26 \$577,137.26	\$51,002.11 \$51,002.11	\$526,135.15 \$526,135.15	69.33% 69.33%
100.000.000.420.000	Staff Travel Object: Staff Travel - 420	\$358,000.00 \$358,000.00	\$460.20 \$460.20	\$460.20 \$460.20	\$357,539.80 \$357,539.80	\$8,592.50 \$8,592.50	\$348,947.30 \$348,947.30	97.47% 97.47%
100.000.000.430.000	Utility Services (Utilities & Object: Utility Services (Utilities & Telecommunications) - 430	\$1,775,750.00 \$1,775,750.00	\$62.30 \$62.30	\$62.30 \$62.30	\$1,775,687.70 \$1,775,687.70	\$110,320.97 \$110,320.97	\$1,665,366.73 \$1,665,366.73	93.78% 93.78%
100.000.000.440.000	Other Purchased Services Object: Other Purchased Services - 440	\$1,269,875.00 \$1,269,875.00	\$52,439.53 \$52,439.53	\$52,439.53 \$52,439.53	\$1,217,435.47 \$1,217,435.47	\$244,449.64 \$244,449.64	\$972,985.83 \$972,985.83	76.62% 76.62%
100.000.000.450.000	Supplies, Materials, & Media Object: Supplies, Materials, & Media - 450	\$1,127,450.00 \$1,127,450.00	\$51,362.31 \$51,362.31	\$51,362.31 \$51,362.31	\$1,076,087.69 \$1,076,087.69	\$299,549.21 \$299,549.21	\$776,538.48 \$776,538.48	68.88% 68.88%
100.000.000.480.000	Tuition - Students & Stipends Object: Tuition - Students & Stipends - 480	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	100.00% 100.00%
100.000.000.490.000	Other Expenses Object: Other Expenses - 490	(\$17,750.10) (\$17,750.10)	\$1,963.79 \$1,963.79	\$1,963.79 \$1,963.79	(\$19,713.89) (\$19,713.89)	\$20.00 \$20.00	(\$19,733.89) (\$19,733.89)	111.18% 111.18%
100.000.000.510.000	Equipment Object: Equipment - 510	\$50,150.00 \$50,150.00	\$0.00 \$0.00	\$0.00 \$0.00	\$50,150.00 \$50,150.00	\$0.00 \$0.00	\$50,150.00 \$50,150.00	100.00% 100.00%
100.000.000.590.000	Unallocated Budget Object: Unallocated Budget - 590	\$416,653.89 \$416,653.89	\$0.00 \$0.00	\$0.00 \$0.00	\$416,653.89 \$416,653.89	\$0.00 \$0.00	\$416,653.89 \$416,653.89	100.00% 100.00%
	Fund: Operating Fund - 100	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%
	Grand Total:	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
100.111.000.000.000	Houghtaling Elementary Org: Houghtaling Elementary - 111	\$5,460,028.91 \$5,460,028.91	\$29,298.59 \$29,298.59	\$29,298.59 \$29,298.59	\$5,430,730.32 \$5,430,730.32	\$5,810,295.65 \$5,810,295.65	(\$379,565.33) (\$379,565.33)	-6.95% -6.95%
100.112.000.000.000	Charter School Special Educati Org: Charter School Special Education Services - 112	\$1,065,756.88 \$1,065,756.88	\$0.00 \$0.00	\$0.00 \$0.00	\$1,065,756.88 \$1,065,756.88	\$1,054,415.40 \$1,054,415.40	\$11,341.48 \$11,341.48	1.06% 1.06%
100.113.000.000.000	Fawn Mountain Elementary Org: Fawn Mountain Elementary - 113	\$4,215,112.52 \$4,215,112.52	\$22,606.96 \$22,606.96	\$22,606.96 \$22,606.96	\$4,192,505.56 \$4,192,505.56	\$3,640,523.74 \$3,640,523.74	\$551,981.82 \$551,981.82	13.10% 13.10%
100.114.000.000.000	Point Higgins Elementary Org: Point Higgins Elementary - 114	\$3,756,499.90 \$3,756,499.90	\$19,923.00 \$19,923.00	\$19,923.00 \$19,923.00	\$3,736,576.90 \$3,736,576.90	\$3,254,228.46 \$3,254,228.46	\$482,348.44 \$482,348.44	12.84% 12.84%
100.115.000.000.000	Ketchikan Charter School Org: Ketchikan Charter School - 115	\$2,635,221.99 \$2,635,221.99	\$54,241.65 \$54,241.65	\$54,241.65 \$54,241.65	\$2,580,980.34 \$2,580,980.34	\$2,340,876.06 \$2,340,876.06	\$240,104.28 \$240,104.28	9.11% 9.11%
100.116.000.000.000	Tongass School of Arts & Scien Org: Tongass School of Arts & Sciences - 116	\$1,806,680.13 \$1,806,680.13	\$17,850.43 \$17,850.43	\$17,850.43 \$17,850.43	\$1,788,829.70 \$1,788,829.70	\$1,517,604.33 \$1,517,604.33	\$271,225.37 \$271,225.37	15.01% 15.01%
100.120.000.000.000	Schoenbar Middle School Org: Schoenbar Middle School - 120	\$3,525,615.40 \$3,525,615.40	\$41,273.61 \$41,273.61	\$41,273.61 \$41,273.61	\$3,484,341.79 \$3,484,341.79	\$3,435,224.32 \$3,435,224.32	\$49,117.47 \$49,117.47	1.39% 1.39%
100.130.000.000.000	Ketchikan High School Org: Ketchikan High School - 130	\$7,967,104.03 \$7,967,104.03	\$44,795.06 \$44,795.06	\$44,795.06 \$44,795.06	\$7,922,308.97 \$7,922,308.97	\$6,609,379.92 \$6,609,379.92	\$1,312,929.05 \$1,312,929.05	16.48% 16.48%
100.139.000.000.000	Revilla Alternative School Org: Revilla Alternative School - 139	\$1,565,366.93 \$1,565,366.93	\$21,093.48 \$21,093.48	\$21,093.48 \$21,093.48	\$1,544,273.45 \$1,544,273.45	\$1,557,015.79 \$1,557,015.79	(\$12,742.34) (\$12,742.34)	-0.81% -0.81%
100.190.000.000.000	District Wide Support Org: District Wide Support - 190	\$5,123,968.37 \$5,123,968.37	\$579,163.13 \$579,163.13	\$579,163.13 \$579,163.13	\$4,544,805.24 \$4,544,805.24	\$4,232,514.46 \$4,232,514.46	\$312,290.78 \$312,290.78	6.09% 6.09%
100.191.000.000.000	Fast Track Homeschool Program Org: Fast Track Homeschool Program - 191	\$308,737.77 \$308,737.77	\$300.00 \$300.00	\$300.00 \$300.00	\$308,437.77 \$308,437.77	\$183,649.21 \$183,649.21	\$124,788.56 \$124,788.56	40.42% 40.42%
100.192.000.000.000	Districtwide Special Services Org: Districtwide Special Services - 192	\$1,270,357.03 \$1,270,357.03	\$34,325.71 \$34,325.71	\$34,325.71 \$34,325.71	\$1,236,031.32 \$1,236,031.32	\$663,002.16 \$663,002.16	\$573,029.16 \$573,029.16	45.11% 45.11%
100.193.000.000.000	Districtwide Expenses Org: Districtwide Expenses - 193	\$989,275.00 \$989,275.00	\$62.30 \$62.30	\$62.30 \$62.30	\$989,212.70 \$989,212.70	\$52,814.97 \$52,814.97	\$936,397.73 \$936,397.73	94.65% 94.65%
100.194.000.000.000	Borough In-Kind Org: Borough In-Kind - 194	\$315,000.00 \$315,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$315,000.00 \$315,000.00	\$0.00 \$0.00	\$315,000.00 \$315,000.00	100.00% 100.00%
100.195.000.000.000	On-Behalf Employee Benefits Org: On-Behalf Employee Benefits - 195	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$2,396,000.00 \$2,396,000.00	\$0.00 \$0.00	\$2,396,000.00 \$2,396,000.00	100.00% 100.00%
100.196.000.000.000	Medicaid Org: Medicaid - 196	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	\$0.00 \$0.00	\$15,000.00 \$15,000.00	100.00% 100.00%
	Fund: Operating Fund - 100	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%

Ketchikan Gateway Borough School District

KGBSD Board General Fund - Expenditures by DAC

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

Subtotal by Collapse Mask

Include pre encumbrance

Print accounts with zero balance

Filter Encumbrance Detail by Date Range

Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Grand Total:	\$42,415,724.86	\$864,933.92	\$864,933.92	\$41,550,790.94	\$34,351,544.47	\$7,199,246.47	16.97%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
205.000.000.065.000	Student Transportation Fund: Pupil Transportation Fund - 205	(\$1,698,672.00) (\$1,698,672.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$1,698,672.00) (\$1,698,672.00)	\$0.00 \$0.00	(\$1,698,672.00) (\$1,698,672.00)	100.00% 100.00%
255.000.000.020.000	Food Service	(\$210,000.00)	(\$500.75)	(\$500.75)	(\$209,499.25)	\$0.00	(\$209,499.25)	99.76%
255.000.000.161.000	USDA Food Service Reimbursemen	(\$515,000.00)	(\$91,055.20)	(\$91,055.20)	(\$423,944.80)	\$0.00	(\$423,944.80)	82.32%
255.000.000.162.000	USDA Donated Commodities	(\$60,000.00)	\$0.00	\$0.00	(\$60,000.00)	\$0.00	(\$60,000.00)	100.00%
255.000.000.164.000	Lunch Reimb	(\$25,000.00)	(\$12,075.05)	(\$12,075.05)	(\$12,924.95)	\$0.00	(\$12,924.95)	51.70%
255.000.000.165.000	Breakfast Reimbursement	(\$165,000.00)	(\$31,416.99)	(\$31,416.99)	(\$133,583.01)	\$0.00	(\$133,583.01)	80.96%
255.000.000.166.000	Snack Reimbursement	(\$1,750.00)	\$0.00	\$0.00	(\$1,750.00)	\$0.00	(\$1,750.00)	100.00%
255.000.000.168.000	USE 255.000.910.168.000 Fund: Food Service Fund - 255	(\$88,000.00) (\$1,064,750.00)	\$0.00 (\$135,047.99)	\$0.00 (\$135,047.99)	(\$88,000.00) (\$929,702.01)	\$0.00 \$0.00	(\$88,000.00) (\$929,702.01)	100.00% 87.32%
257.000.000.150.000	USE 257.000.910.150.000 Fund: Fresh Fruits & Vegetables Program - 257	(\$71,750.00) (\$71,750.00)	(\$15,531.25) (\$15,531.25)	(\$15,531.25) (\$15,531.25)	(\$56,218.75) (\$56,218.75)	\$0.00 \$0.00	(\$56,218.75) (\$56,218.75)	78.35% 78.35%
262.000.000.090.000	Other State Revenues Fund: MTSS - ACSA - 262	(\$12,300.00) (\$12,300.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$12,300.00) (\$12,300.00)	\$0.00 \$0.00	(\$12,300.00) (\$12,300.00)	100.00% 100.00%
266.000.000.090.000	USE 266.000.905.090.000 Fund: Ketchikan Construction Academy - 266	(\$32,206.00) (\$32,206.00)	(\$5,943.19) (\$5,943.19)	(\$5,943.19) (\$5,943.19)	(\$26,262.81) (\$26,262.81)	\$0.00 \$0.00	(\$26,262.81) (\$26,262.81)	81.55% 81.55%
267.000.000.100.000	USE 267.000.910.100.000 Fund: Rural and Low Income Schools Grant - 267	(\$41,000.00) (\$41,000.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$41,000.00) (\$41,000.00)	\$0.00 \$0.00	(\$41,000.00) (\$41,000.00)	100.00% 100.00%
270.000.000.150.000	USE 270.000.910.150.000 Fund: Title II-A Teacher/Principal Training & Recruiting - 270	(\$172,503.00) (\$172,503.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$172,503.00) (\$172,503.00)	\$0.00 \$0.00	(\$172,503.00) (\$172,503.00)	100.00% 100.00%
274.000.000.150.000	USE 274.000.910.150.000 Fund: Title I Grant - 274	(\$964,331.00) (\$964,331.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$964,331.00) (\$964,331.00)	\$0.00 \$0.00	(\$964,331.00) (\$964,331.00)	100.00% 100.00%
275.000.000.140.000	Other Direct Federal Revenue Fund: VOICES ON THE LAND~SHI - 275	(\$14,350.00) (\$14,350.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$14,350.00) (\$14,350.00)	\$0.00 \$0.00	(\$14,350.00) (\$14,350.00)	100.00% 100.00%
277.000.000.090.000	USE 277.000.905.090.000 Fund: Alternative Schools Grant - 277	(\$25,625.00) (\$25,625.00)	(\$13,417.52) (\$13,417.52)	(\$13,417.52) (\$13,417.52)	(\$12,207.48) (\$12,207.48)	\$0.00 \$0.00	(\$12,207.48) (\$12,207.48)	47.64% 47.64%
278.000.000.150.000	Revenue from Federal Sources - Fund: Title VI-B Grant - 278	(\$1,065,718.00) (\$1,065,718.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$1,065,718.00) (\$1,065,718.00)	\$0.00 \$0.00	(\$1,065,718.00) (\$1,065,718.00)	100.00% 100.00%
279.000.000.150.000	USE 279.000.910.150.000 Fund: Preschool Disabled Grant - 279	(\$42,538.00) (\$42,538.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$42,538.00) (\$42,538.00)	\$0.00 \$0.00	(\$42,538.00) (\$42,538.00)	100.00% 100.00%
281.000.000.150.000	USE 281.000.910.150.000 Fund: Title IV-A Grant - 281	(\$132,562.00) (\$132,562.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$132,562.00) (\$132,562.00)	\$0.00 \$0.00	(\$132,562.00) (\$132,562.00)	100.00% 100.00%
282.000.000.150.000	USE 282.000.910.150.000 Fund: Carl Perkins Basic Grant - 282	(\$75,030.00) (\$75,030.00)	(\$33,258.99) (\$33,258.99)	(\$33,258.99) (\$33,258.99)	(\$41,771.01) (\$41,771.01)	\$0.00 \$0.00	(\$41,771.01) (\$41,771.01)	55.67% 55.67%
293.000.000.150.000	USE 293.000.910.150.000 Fund: School Improvement Grant - 293	(\$77,943.00) (\$77,943.00)	\$0.00 \$0.00	\$0.00 \$0.00	(\$77,943.00) (\$77,943.00)	\$0.00 \$0.00	(\$77,943.00) (\$77,943.00)	100.00% 100.00%
307.000.000.100.000	Federal Sources - Direct	(\$1,092,116.00)	(\$235,210.66)	(\$235,210.66)	(\$856,905.34)	\$0.00	(\$856,905.34)	78.46%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Revenue

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	Fund: Trauma Informed Schools - 307	(\$1,092,116.00)	(\$235,210.66)	(\$235,210.66)	(\$856,905.34)	\$0.00	(\$856,905.34)	78.46%
310.000.000.150.000	Federal Sources - AKDOE	\$0.00	(\$588.73)	(\$588.73)	\$588.73	\$0.00	\$588.73	0.00%
	Fund: ARP HOMELESS II - 310	\$0.00	(\$588.73)	(\$588.73)	\$588.73	\$0.00	\$588.73	0.00%
355.000.000.100.000	USE 355.000.910.100.000	(\$264,287.00)	(\$22,187.02)	(\$22,187.02)	(\$242,099.98)	\$0.00	(\$242,099.98)	91.60%
	Fund: Title VI-Indian Education Act Grant - 355	(\$264,287.00)	(\$22,187.02)	(\$22,187.02)	(\$242,099.98)	\$0.00	(\$242,099.98)	91.60%
378.000.000.048.000	Auditorium Rental	(\$45,137.00)	\$0.00	\$0.00	(\$45,137.00)	\$0.00	(\$45,137.00)	100.00%
	Fund: Public Use of Facilities Fund - 378	(\$45,137.00)	\$0.00	\$0.00	(\$45,137.00)	\$0.00	(\$45,137.00)	100.00%
	Grand Total:	(\$6,892,818.00)	(\$461,185.35)	(\$461,185.35)	(\$6,431,632.65)	\$0.00	(\$6,431,632.65)	93.31%

End of Report

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
140.000.000.315.000	Certified Teacher	\$0.00	\$0.00	\$0.00	\$0.00	\$154,611.00	(\$154,611.00)	0.00%
140.000.000.361.000	Insurance - Life & Health	\$0.00	\$0.00	\$0.00	\$0.00	\$30,010.80	(\$30,010.80)	0.00%
140.000.000.364.000	FICA Contribution	\$0.00	\$0.00	\$0.00	\$0.00	\$2,215.68	(\$2,215.68)	0.00%
140.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$0.00	\$0.00	\$0.00	\$19,419.12	(\$19,419.12)	0.00%
140.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$0.00	\$0.00	\$0.00	\$4,171.40	(\$4,171.40)	0.00%
	Fund: AKLiteracy-CLSD - 140	\$0.00	\$0.00	\$0.00	\$0.00	\$210,428.00	(\$210,428.00)	0.00%
205.000.000.321.000	Classified Director/Coordinato	\$20,000.00	\$1,446.23	\$1,446.23	\$18,553.77	\$15,908.53	\$2,645.24	13.23%
205.000.000.361.000	Insurance - Life & Health	\$4,455.00	\$372.92	\$372.92	\$4,082.08	\$4,102.12	(\$20.04)	-0.45%
205.000.000.364.000	FICA Contribution	\$1,530.00	\$110.39	\$110.39	\$1,419.61	\$1,230.87	\$188.74	12.34%
205.000.000.366.000	Retirement Contribution - PERS	\$4,400.00	\$318.17	\$318.17	\$4,081.83	\$3,499.87	\$581.96	13.23%
205.000.000.369.000	Other Employee Benefits	\$0.00	\$37.50	\$37.50	(\$37.50)	\$412.50	(\$450.00)	0.00%
205.000.000.425.000	Student Travel	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	100.00%
205.000.000.426.000	Student Transportation	\$825,000.00	\$0.00	\$0.00	\$825,000.00	\$0.00	\$825,000.00	100.00%
205.000.000.440.000	Other Purchased Services	\$985,000.00	\$0.00	\$0.00	\$985,000.00	\$0.00	\$985,000.00	100.00%
205.000.000.450.000	Supplies, Materials, & Media	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$4,600.11	\$95,399.89	95.40%
	Fund: Pupil Transportation Fund - 205	\$1,990,385.00	\$2,285.21	\$2,285.21	\$1,988,099.79	\$29,754.00	\$1,958,345.79	98.39%
255.000.000.321.000	Classified Director/Coordinato	\$76,877.92	\$6,368.66	\$6,368.66	\$70,509.26	\$70,055.26	\$454.00	0.59%
255.000.000.323.000	Classified Aides/Paraprofessio	\$13,008.55	\$0.00	\$0.00	\$13,008.55	\$84,992.73	(\$71,984.18)	-553.36%
255.000.000.326.000	Food Service Staff	\$155,815.88	\$0.00	\$0.00	\$155,815.88	\$169,427.97	(\$13,612.09)	-8.74%
255.000.000.329.000	Classified Subs/Temps	\$0.00	\$993.75	\$993.75	(\$993.75)	\$7,248.75	(\$8,242.50)	0.00%
255.000.000.337.000	Extra Duty Classified	\$0.00	\$3,472.75	\$3,472.75	(\$3,472.75)	\$8,200.68	(\$11,673.43)	0.00%
255.000.000.361.000	Insurance - Life & Health	\$90,288.00	\$110.54	\$110.54	\$90,177.46	\$177,566.34	(\$87,388.88)	-96.79%
255.000.000.364.000	FICA Contribution	\$18,796.23	\$828.81	\$828.81	\$17,967.42	\$25,071.99	(\$7,104.57)	-37.80%
255.000.000.366.000	Retirement Contribution - PERS	\$54,054.52	\$2,354.99	\$2,354.99	\$51,699.53	\$73,562.70	(\$21,863.17)	-40.45%
255.000.000.369.000	Other Employee Benefits	\$0.00	\$10.00	\$10.00	(\$10.00)	\$110.00	(\$120.00)	0.00%
255.000.000.410.000	Professional & Technical Servi	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
255.000.000.420.000	Staff Travel	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$2,660.76	(\$660.76)	-33.04%
255.000.000.421.000	Staff Transportation	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
255.000.000.430.000	Utility Services (Utilities &	\$500.00	\$0.00	\$0.00	\$500.00	\$36.44	\$463.56	92.71%
255.000.000.440.000	Other Purchased Services	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
255.000.000.450.000	Supplies, Materials, & Media	\$10,000.00	(\$209.06)	(\$209.06)	\$10,209.06	\$0.00	\$10,209.06	102.09%
255.000.000.459.000	Food	\$485,000.00	\$1,404.58	\$1,404.58	\$483,595.42	\$2,365.29	\$481,230.13	99.22%
255.000.000.460.000	Milk	\$95,000.00	\$0.00	\$0.00	\$95,000.00	\$0.00	\$95,000.00	100.00%
255.000.000.469.000	Other Supplies (Food Service O	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
255.000.000.490.000	Other Expenses	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	Fund: Food Service Fund - 255	\$1,048,091.10	\$15,335.02	\$15,335.02	\$1,032,756.08	\$621,298.91	\$411,457.17	39.26%
257.000.000.459.000	Food	\$79,804.28	\$0.00	\$0.00	\$79,804.28	\$0.00	\$79,804.28	100.00%
257.000.000.469.000	Other Supplies (Food Service O	\$1,750.00	\$0.00	\$0.00	\$1,750.00	\$0.00	\$1,750.00	100.00%
257.000.000.495.000	Indirect Costs	\$301.97	\$0.00	\$0.00	\$301.97	\$0.00	\$301.97	100.00%
	Fund: Fresh Fruits & Vegetables Program - 257	\$81,856.25	\$0.00	\$0.00	\$81,856.25	\$0.00	\$81,856.25	100.00%
262.000.000.420.000	Staff Travel	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00	100.00%
262.000.000.495.000	Indirect Costs	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
	Fund: MTSS - ACSA - 262	\$12,300.00	\$0.00	\$0.00	\$12,300.00	\$0.00	\$12,300.00	100.00%
266.000.000.316.000	Certified Extra Duty	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
266.000.000.364.000	FICA Contribution	\$62.58	\$0.00	\$0.00	\$62.58	\$0.00	\$62.58	100.00%
266.000.000.365.000	Retirement Contribution - TRS	\$542.05	\$0.00	\$0.00	\$542.05	\$0.00	\$542.05	100.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
266.000.000.450.000	Supplies, Materials, & Media	\$28,000.00	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	100.00%
266.000.000.457.000	Small Tools & Equipment	\$786.00	\$0.00	\$0.00	\$786.00	\$0.00	\$786.00	100.00%
	Fund: Ketchikan Construction Academy - 266	\$32,390.63	\$0.00	\$0.00	\$32,390.63	\$0.00	\$32,390.63	100.00%
267.000.000.450.000	Supplies, Materials, & Media	\$1,000.00	\$2,898.75	\$2,898.75	(\$1,898.75)	\$0.00	(\$1,898.75)	-189.88%
267.000.000.480.000	Tuition - Students & Stipends	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$40,000.00	100.00%
	Fund: Rural and Low Income Schools Grant - 267	\$41,000.00	\$2,898.75	\$2,898.75	\$38,101.25	\$0.00	\$38,101.25	92.93%
270.000.000.315.000	Certified Teacher	\$103,584.00	\$0.00	\$0.00	\$103,584.00	\$103,584.00	\$0.00	0.00%
270.000.000.316.000	Certified Extra Duty	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
270.000.000.361.000	Insurance - Life & Health	\$29,700.00	\$0.00	\$0.00	\$29,700.00	\$29,833.20	(\$133.20)	-0.45%
270.000.000.364.000	FICA Contribution	\$1,502.00	\$0.00	\$0.00	\$1,502.00	\$1,459.93	\$42.07	2.80%
270.000.000.365.000	Retirement Contribution - TRS	\$13,010.00	\$0.00	\$0.00	\$13,010.00	\$13,010.16	(\$0.16)	0.00%
270.000.000.410.000	Professional & Technical Servi	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
270.000.000.420.000	Staff Travel	\$11,500.00	\$45.18	\$45.18	\$11,454.82	\$1,789.84	\$9,664.98	84.04%
270.000.000.495.000	Indirect Costs	\$4,207.00	\$0.00	\$0.00	\$4,207.00	\$0.00	\$4,207.00	100.00%
	Fund: Title II-A Teacher/Principal Training & Recruiting - 270	\$172,503.00	\$45.18	\$45.18	\$172,457.82	\$149,677.13	\$22,780.69	13.21%
274.000.000.315.000	Certified Teacher	\$396,659.83	\$0.00	\$0.00	\$396,659.83	\$305,792.33	\$90,867.50	22.91%
274.000.000.316.000	Certified Extra Duty	\$43,000.00	\$0.00	\$0.00	\$43,000.00	\$0.00	\$43,000.00	100.00%
274.000.000.323.000	Classified Aides/Paraprofessio	\$35,206.11	\$0.00	\$0.00	\$35,206.11	\$35,837.88	(\$631.77)	-1.79%
274.000.000.361.000	Insurance - Life & Health	\$152,064.00	\$0.00	\$0.00	\$152,064.00	\$111,333.07	\$40,730.93	26.79%
274.000.000.364.000	FICA Contribution	\$8,445.00	\$0.00	\$0.00	\$8,445.00	\$6,967.07	\$1,477.93	17.50%
274.000.000.365.000	Retirement Contribution - TRS	\$49,820.00	\$0.00	\$0.00	\$49,820.00	\$38,407.53	\$11,412.47	22.91%
274.000.000.366.000	Retirement Contribution - PERS	\$7,745.00	\$0.00	\$0.00	\$7,745.00	\$7,884.34	(\$139.34)	-1.80%
274.000.000.410.000	Professional & Technical Servi	\$13,150.00	\$0.00	\$0.00	\$13,150.00	\$0.00	\$13,150.00	100.00%
274.000.000.420.000	Staff Travel	\$21,900.00	\$0.00	\$0.00	\$21,900.00	\$0.00	\$21,900.00	100.00%
274.000.000.421.000	Staff Transportation	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
274.000.000.450.000	Supplies, Materials, & Media	\$212,500.00	\$9,146.54	\$9,146.54	\$203,353.46	\$4,767.77	\$198,585.69	93.45%
274.000.000.495.000	Indirect Costs	\$22,841.00	\$0.00	\$0.00	\$22,841.00	\$0.00	\$22,841.00	100.00%
	Fund: Title I Grant - 274	\$964,330.94	\$9,146.54	\$9,146.54	\$955,184.40	\$510,989.99	\$444,194.41	46.06%
275.000.000.450.000	Supplies, Materials, & Media	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
275.000.000.599.000	Unallocated Budget	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$0.00	\$14,000.00	100.00%
	Fund: VOICES ON THE LAND--SHI - 275	\$14,350.00	\$0.00	\$0.00	\$14,350.00	\$0.00	\$14,350.00	100.00%
277.000.000.425.000	Student Travel	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
277.000.000.440.000	Other Purchased Services	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
277.000.000.450.000	Supplies, Materials, & Media	\$11,500.00	\$0.00	\$0.00	\$11,500.00	\$0.00	\$11,500.00	100.00%
277.000.000.457.000	Small Tools & Equipment	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00	\$7,000.00	100.00%
277.000.000.495.000	Indirect Costs	\$625.00	\$0.00	\$0.00	\$625.00	\$0.00	\$625.00	100.00%
	Fund: Alternative Schools Grant - 277	\$25,625.00	\$0.00	\$0.00	\$25,625.00	\$0.00	\$25,625.00	100.00%
278.000.000.315.000	Certified Teacher	\$272,738.00	\$0.00	\$0.00	\$272,738.00	\$0.00	\$272,738.00	100.00%
278.000.000.318.000	Certified Specialists	\$191,607.00	\$0.00	\$0.00	\$191,607.00	\$0.00	\$191,607.00	100.00%
278.000.000.361.000	Insurance - Life & Health	\$89,100.00	\$0.00	\$0.00	\$89,100.00	\$0.00	\$89,100.00	100.00%
278.000.000.364.000	FICA Contribution	\$6,733.00	\$0.00	\$0.00	\$6,733.00	\$0.00	\$6,733.00	100.00%
278.000.000.365.000	Retirement Contribution - TRS	\$58,321.73	\$0.00	\$0.00	\$58,321.73	\$0.00	\$58,321.73	100.00%
278.000.000.410.000	Professional & Technical Servi	\$261,334.00	\$8,175.00	\$8,175.00	\$253,159.00	\$1,716.00	\$251,443.00	96.22%
278.000.000.420.000	Staff Travel	\$66,900.00	\$0.00	\$0.00	\$66,900.00	\$0.00	\$66,900.00	100.00%
278.000.000.433.000	Communications (Postage)	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 7/1/2024

To Date: 7/31/2024

Fiscal Year: 2024-2025

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
278.000.000.440.000	Other Purchased Services	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
278.000.000.450.000	Supplies, Materials, & Media	\$82,000.00	\$0.00	\$0.00	\$82,000.00	\$78.05	\$81,921.95	99.90%
278.000.000.457.000	Small Tools & Equipment	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
278.000.000.491.000	Dues & Fees	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
278.000.000.495.000	Indirect Costs	\$25,984.00	\$0.00	\$0.00	\$25,984.00	\$0.00	\$25,984.00	100.00%
	Fund: Title VI-B Grant - 278	\$1,065,717.73	\$8,175.00	\$8,175.00	\$1,057,542.73	\$1,794.05	\$1,055,748.68	99.06%
279.000.000.316.000	Certified Extra Duty	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$0.00	\$8,000.00	100.00%
279.000.000.421.000	Staff Transportation	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
279.000.000.450.000	Supplies, Materials, & Media	\$32,500.00	\$0.00	\$0.00	\$32,500.00	\$0.00	\$32,500.00	100.00%
279.000.000.495.000	Indirect Costs	\$1,038.00	\$0.00	\$0.00	\$1,038.00	\$0.00	\$1,038.00	100.00%
	Fund: Preschool Disabled Grant - 279	\$42,538.00	\$0.00	\$0.00	\$42,538.00	\$0.00	\$42,538.00	100.00%
281.000.000.315.000	Certified Teacher	\$40,505.20	\$0.00	\$0.00	\$40,505.20	\$40,505.18	\$0.02	0.00%
281.000.000.361.000	Insurance - Life & Health	\$0.00	\$0.00	\$0.00	\$0.00	\$53.28	(\$53.28)	0.00%
281.000.000.364.000	FICA Contribution	\$587.00	\$0.00	\$0.00	\$587.00	\$584.02	\$2.98	0.51%
281.000.000.365.000	Retirement Contribution - TRS	\$5,087.00	\$0.00	\$0.00	\$5,087.00	\$5,087.48	(\$0.48)	-0.01%
281.000.000.410.000	Professional & Technical Servi	\$40,900.00	\$0.00	\$0.00	\$40,900.00	\$0.00	\$40,900.00	100.00%
281.000.000.420.000	Staff Travel	\$6,600.00	\$374.00	\$374.00	\$6,226.00	\$0.00	\$6,226.00	94.33%
281.000.000.425.000	Student Travel	\$12,700.00	\$0.00	\$0.00	\$12,700.00	\$0.00	\$12,700.00	100.00%
281.000.000.450.000	Supplies, Materials, & Media	\$18,600.00	\$685.00	\$685.00	\$17,915.00	\$0.00	\$17,915.00	96.32%
281.000.000.491.000	Dues & Fees	\$4,350.00	\$4,499.00	\$4,499.00	(\$149.00)	\$0.00	(\$149.00)	-3.43%
281.000.000.495.000	Indirect Costs	\$3,233.00	\$0.00	\$0.00	\$3,233.00	\$0.00	\$3,233.00	100.00%
	Fund: Title IV-A Grant - 281	\$132,562.20	\$5,558.00	\$5,558.00	\$127,004.20	\$46,229.96	\$80,774.24	60.93%
282.000.000.420.000	Staff Travel	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
282.000.000.450.000	Supplies, Materials, & Media	\$61,750.00	\$0.00	\$0.00	\$61,750.00	\$0.00	\$61,750.00	100.00%
282.000.000.480.000	Tuition - Students & Stipends	\$3,300.00	\$0.00	\$0.00	\$3,300.00	\$0.00	\$3,300.00	100.00%
282.000.000.490.000	Other Expenses	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
282.000.000.491.000	Dues & Fees	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
282.000.000.495.000	Indirect Costs	\$1,830.00	\$0.00	\$0.00	\$1,830.00	\$0.00	\$1,830.00	100.00%
	Fund: Carl Perkins Basic Grant - 282	\$75,030.00	\$0.00	\$0.00	\$75,030.00	\$0.00	\$75,030.00	100.00%
293.000.000.316.000	Certified Extra Duty	\$11,000.00	\$0.00	\$0.00	\$11,000.00	\$0.00	\$11,000.00	100.00%
293.000.000.364.000	FICA Contribution	\$160.00	\$0.00	\$0.00	\$160.00	\$0.00	\$160.00	100.00%
293.000.000.365.000	Retirement Contribution - TRS	\$1,382.00	\$0.00	\$0.00	\$1,382.00	\$0.00	\$1,382.00	100.00%
293.000.000.410.000	Professional & Technical Servi	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
293.000.000.420.000	Staff Travel	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00	100.00%
293.000.000.450.000	Supplies, Materials, & Media	\$22,500.00	\$0.00	\$0.00	\$22,500.00	\$0.00	\$22,500.00	100.00%
293.000.000.481.000	Student Tuition	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
293.000.000.495.000	Indirect Costs	\$1,901.00	\$0.00	\$0.00	\$1,901.00	\$0.00	\$1,901.00	100.00%
	Fund: School Improvement Grant - 293	\$77,943.00	\$0.00	\$0.00	\$77,943.00	\$0.00	\$77,943.00	100.00%
302.000.000.420.000	Staff Travel	\$0.00	\$424.00	\$424.00	(\$424.00)	\$2,270.88	(\$2,694.88)	0.00%
	Fund: ALASKA STATE LIBRARY 45.310 - 302	\$0.00	\$424.00	\$424.00	(\$424.00)	\$2,270.88	(\$2,694.88)	0.00%
303.000.000.315.000	Certified Teacher	\$78,058.00	\$0.00	\$0.00	\$78,058.00	\$78,058.00	\$0.00	0.00%
303.000.000.361.000	Insurance - Life & Health	\$26,006.08	\$0.00	\$0.00	\$26,006.08	\$29,833.20	(\$3,827.12)	-14.72%
303.000.000.364.000	FICA Contribution	\$1,131.84	\$0.00	\$0.00	\$1,131.84	\$1,110.11	\$21.73	1.92%
303.000.000.365.000	Retirement Contribution - TRS	\$9,804.08	\$0.00	\$0.00	\$9,804.08	\$9,804.11	(\$0.03)	0.00%
303.000.000.451.000	Teaching Supplies	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%

Ketchikan Gateway Borough School District

KGBSD Board Special Revenue Funds - Expenditures

From Date: 7/1/2024

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 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
303.000.000.495.000	Indirect Costs	\$6,720.00	\$0.00	\$0.00	\$6,720.00	\$0.00	\$6,720.00	100.00%
303.000.000.599.000	Unallocated Budget	\$4,600.00	\$0.00	\$0.00	\$4,600.00	\$0.00	\$4,600.00	100.00%
	Fund: AK NATIVE ED-SHI - 303	\$126,720.00	\$0.00	\$0.00	\$126,720.00	\$118,805.42	\$7,914.58	6.25%
307.000.000.314.000	Certified Director/Coordinator	\$135,363.00	\$11,280.25	\$11,280.25	\$124,082.75	\$124,082.75	\$0.00	0.00%
307.000.000.322.000	Classified Specialists	\$434,693.63	\$36,944.94	\$36,944.94	\$397,748.69	\$397,748.69	\$0.00	0.00%
307.000.000.361.000	Insurance - Life & Health	\$149,321.40	\$12,452.70	\$12,452.70	\$136,868.70	\$136,868.70	\$0.00	0.00%
307.000.000.364.000	FICA Contribution	\$35,056.39	\$2,976.49	\$2,976.49	\$32,079.90	\$32,079.90	\$0.00	0.00%
307.000.000.365.000	Retirement Contribution - TRS	\$16,805.24	\$1,416.80	\$1,416.80	\$15,388.44	\$15,584.80	(\$196.36)	-1.17%
307.000.000.366.000	Retirement Contribution - PERS	\$95,310.73	\$8,127.89	\$8,127.89	\$87,182.84	\$87,182.84	\$0.00	0.00%
307.000.000.369.000	Other Employee Benefits	\$3,000.00	\$250.00	\$250.00	\$2,750.00	\$2,750.00	\$0.00	0.00%
307.000.000.410.000	Professional & Technical Servi	\$2,174.00	\$0.00	\$0.00	\$2,174.00	\$910.01	\$1,263.99	58.14%
307.000.000.420.000	Staff Travel	\$6,410.59	\$0.00	\$0.00	\$6,410.59	\$0.00	\$6,410.59	100.00%
307.000.000.430.000	Utility Services (Utilities &	\$2,150.00	\$236.29	\$236.29	\$1,913.71	\$0.00	\$1,913.71	89.01%
307.000.000.450.000	Supplies, Materials, & Media	\$23,021.07	\$322.34	\$322.34	\$22,698.73	\$1,245.12	\$21,453.61	93.19%
307.000.000.457.000	Small Tools & Equipment	\$1,399.00	\$0.00	\$0.00	\$1,399.00	\$1,399.00	\$0.00	0.00%
307.000.000.495.000	Indirect Costs	\$12,352.04	\$0.00	\$0.00	\$12,352.04	\$0.00	\$12,352.04	100.00%
307.000.000.599.000	Unallocated Budget	\$47,626.24	\$0.00	\$0.00	\$47,626.24	\$0.00	\$47,626.24	100.00%
	Fund: Trauma Informed Schools - 307	\$964,683.33	\$74,007.70	\$74,007.70	\$890,675.63	\$799,851.81	\$90,823.82	9.41%
310.000.000.380.000	Housing Allowance	\$0.00	\$500.00	\$500.00	(\$500.00)	\$0.00	(\$500.00)	0.00%
310.000.000.420.000	Staff Travel	\$1,940.25	\$0.00	\$0.00	\$1,940.25	\$0.00	\$1,940.25	100.00%
310.000.000.450.000	Supplies, Materials, & Media	\$6,709.59	\$0.00	\$0.00	\$6,709.59	\$318.58	\$6,391.01	95.25%
310.000.000.495.000	Indirect Costs	\$266.41	\$0.00	\$0.00	\$266.41	\$0.00	\$266.41	100.00%
	Fund: ARP HOMELESS II - 310	\$8,916.25	\$500.00	\$500.00	\$8,416.25	\$318.58	\$8,097.67	90.82%
355.000.000.315.000	Certified Teacher	\$162,875.05	\$0.00	\$0.00	\$162,875.05	\$162,875.05	\$0.00	0.00%
355.000.000.361.000	Insurance - Life & Health	\$44,816.40	\$0.00	\$0.00	\$44,816.40	\$44,816.40	\$0.00	0.00%
355.000.000.364.000	FICA Contribution	\$2,298.61	\$0.00	\$0.00	\$2,298.61	\$2,298.61	\$0.00	0.00%
355.000.000.365.000	Retirement Contribution - TRS	\$20,456.94	\$0.00	\$0.00	\$20,456.94	\$20,456.94	\$0.00	0.00%
355.000.000.410.000	Professional & Technical Servi	\$1,350.00	\$0.00	\$0.00	\$1,350.00	\$0.00	\$1,350.00	100.00%
355.000.000.420.000	Staff Travel	\$3,828.81	\$0.00	\$0.00	\$3,828.81	\$0.00	\$3,828.81	100.00%
355.000.000.450.000	Supplies, Materials, & Media	\$7,301.19	\$0.00	\$0.00	\$7,301.19	\$0.00	\$7,301.19	100.00%
355.000.000.451.000	Teaching Supplies	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
	Fund: Title VI-Indian Education Act Grant - 355	\$243,727.00	\$0.00	\$0.00	\$243,727.00	\$230,447.00	\$13,280.00	5.45%
378.000.000.316.000	Certified Extra Duty	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	(\$5,000.00)	0.00%
378.000.000.329.000	Classified Subs/Temps	\$41,000.00	\$1,935.00	\$1,935.00	\$39,065.00	\$1,308.75	\$37,756.25	92.09%
378.000.000.364.000	FICA Contribution	\$3,137.00	\$148.03	\$148.03	\$2,988.97	\$127.53	\$2,861.44	91.22%
378.000.000.365.000	Retirement Contribution - TRS	\$0.00	\$0.00	\$0.00	\$0.00	\$628.00	(\$628.00)	0.00%
378.000.000.410.000	Professional & Technical Servi	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
378.000.000.450.000	Supplies, Materials, & Media	\$0.00	\$0.00	\$0.00	\$0.00	\$375.37	(\$375.37)	0.00%
	Fund: Public Use of Facilities Fund - 378	\$45,137.00	\$2,083.03	\$2,083.03	\$43,053.97	\$7,439.65	\$35,614.32	78.90%
Grand Total:		\$7,165,806.43	\$120,458.43	\$120,458.43	\$7,045,348.00	\$2,729,305.38	\$4,316,042.62	60.23%

End of Report